In the claims:

Please add new claims 26-33 as follows:

26. (New) A low-resistance ITO film deposited on a substrate, the ITO film having a resistivity less than 1 X 10^{-4} Ω cm and a Sn dopant activity defined as [carrier density (cm^{-1})/Sn density in said ITO film (number of Sn/cm^3) X 100] greater than 80%.

27. (New) A substrate having a low-resistance ITO film deposited thereon according to claim 22, wherein a crystal orientation of a surface of said crystalline substrate is receptive to a crystal structure of In_2O_3.

28. (New) A substrate having a low-resistance ITO film deposited thereon according to claim 22, wherein said crystalline substrate is one of a YSZ single crystal substrate, a substrate on which a c-axis oriented ZnO thin film is formed, a sapphire substrate, a SiC single crystal substrate and a silicon single crystal substrate.

29. (New) A low-resistance ITO film according to claim 17, wherein said low-resistance ITO film has one of a C rare earth metal In_2O_3 crystal structure and a corundum-type In_2O_3 crystal structure.

30. (New) A substrate having a low-resistance ITO film deposited thereon according to claim 22, wherein said low-resistance ITO film has one of a C rare earth metal In_2O_3 crystal structure and a corundum-type In_2O_3 crystal structure.

31. (New) A method for manufacturing a low-resistance ITO film of claim 18, said method comprising a step of:

depositing an ITO film on a crystalline substrate having a temperature of 500-1000°C by a pulsed laser vapor deposition method.

32. (New) A method for manufacturing a low-resistance ITO film of claim 19, said method comprising a step of:

depositing an ITO film on a crystalline substrate having a temperature of 500-1000°C by a pulsed laser vapor deposition method.

33. (New) A method for manufacturing a low-resistance ITO film of claim 22, said method comprising a step of:

depositing an ITO film on a crystalline substrate having a temperature of 500-1000°C by a pulsed laser vapor deposition method.